

In re Big Lots, Inc., et al., Case No. 24-11967

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Exhibit E

Date	Name	Position	Description	Rate	Hours	Total Compensation
Hourly Services						
Tax Advisory Services						
9/9/2024	Elyse Acosta	Senior Manager	0924H0001: Review bankruptcy updates for tax considerations and impacts	\$1,141	1.50	\$1,711.50
9/10/2024	Sean Kelly	Partner	0924H0002: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$1,330	1.10	\$1,463.00
9/10/2024	Sean Kelly	Partner	0924H0003: Review and update requests and plan workstreams.	\$1,330	0.30	\$399.00
9/10/2024	Bob Ritter	Partner	0924H0004: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$1,265	1.10	\$1,391.50
9/10/2024	Bob Ritter	Partner	0924H0005: Call with C. Keller (PwC) to discuss Big Lots bankruptcy	\$1,265	0.50	\$632.50
9/10/2024	Bob Ritter	Partner	0924H0006: Prepare for Big Lots/PwC catch up meeting	\$1,265	1.00	\$1,265.00
9/10/2024	Craig Keller	Partner	0924H0007: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$1,265	1.10	\$1,391.50
9/10/2024	Craig Keller	Partner	0924H0008: Call with B. Ritter (PwC) to discuss Big Lots bankruptcy	\$1,265	0.50	\$632.50
9/10/2024	Lesa Shoemaker	Partner	0924H0009: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$1,265	1.10	\$1,391.50
9/10/2024	Lesa Shoemaker	Partner	0924H0010: Preparing for call with the client to discuss modeling, CODI, discussion of potential sales use, review of assets for scalp material, materiality, fixtures	\$1,265	1.20	\$1,518.00
9/10/2024	Elyse Acosta	Senior Manager	0924H0011: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$1,141	1.10	\$1,255.10
9/10/2024	Elyse Acosta	Senior Manager	0924H0012: Preparing initial request list for sale modeling	\$1,141	1.10	\$1,255.10
9/10/2024	Brian Trueman	Director	0924H0013: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$1,006	1.10	\$1,106.60
9/10/2024	Brian Trueman	Director	0924H0014: Sales & Use Tax issue on "scrap" - determine taxability in applicable jurisdictions.	\$1,006	0.70	\$704.20
9/10/2024	Brian Trueman	Director	0924H0015: Prepare State Information Request to help model Gain/Loss at legal entity level.	\$1,006	0.60	\$603.60
9/10/2024	Zak Adkins	Director	0924H0016: Review Ohio withdrawal and disposal from inventory research	\$1,006	0.40	\$402.40
9/10/2024	Zak Adkins	Director	0924H0017: California assumption of debt research	\$1,006	0.50	\$503.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/10/2024	Maddi Cooperrider	Senior Associate	0924H0018: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$952	1.10	\$1,047.20
9/10/2024	Evan Hannan	Experienced Associate	0924H0019: Meeting with Big Lots discussing immediate focus areas an information request list to build out model for various scenarios on Gain/Loss, Federal and State basis considerations, Transfer Pricing, and details needed for Purchase Price Allocation model with S. Hutkai, T. Weber, N. Hefner (Big Lots) and S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), M. Cooperrider (PwC), E. Hannan (PwC)	\$743	1.10	\$817.30
9/11/2024	Sean Kelly	Partner	0924H0020: Review APA and provide observations to client/team on model	\$1,330	1.20	\$1,596.00
9/11/2024	Lesa Shoemaker	Partner	0924H0021: Discussion with Big Lots on occasional sale and assumption of liabilities	\$1,265	1.50	\$1,897.50
9/11/2024	Elyse Acosta	Senior Manager	0924H0022: Discussion on new documentation provided by Big Lots, and potential implications of section 382 with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.30	\$342.30
9/11/2024	Elyse Acosta	Senior Manager	0924H0023: Respond to questions from Big Lots	\$1,141	3.30	\$3,765.30
9/11/2024	Brian Trueman	Director	0924H0024: Review purchase price agreement on assumption of liability language an applicability to potential sales tax consequences.	\$1,006	0.80	\$804.80
9/11/2024	Will Gaziano	Senior Associate	0924H0025: Discussion on new documentation provided by Big Lots, and potential implications of section 382 with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.30	\$285.60
9/11/2024	Will Gaziano	Senior Associate	0924H0026: Review of documents provided by client	\$952	0.50	\$476.00
9/11/2024	Evan Hannan	Experienced Associate	0924H0027: Discussion on new documentation provided by Big Lots, and potential implications of section 382 with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.30	\$222.90
9/12/2024	Sean Kelly	Partner	0924H0028: Prepare for calls on transfer pricing policies, read policies and consider implications on PPA.	\$1,330	1.10	\$1,463.00
9/12/2024	Bob Ritter	Partner	0924H0029: Analyze transfer pricing considerations	\$1,265	1.00	\$1,265.00
9/12/2024	Lesa Shoemaker	Partner	0924H0030: Analyze transfer pricing considerations	\$1,265	0.50	\$632.50
9/12/2024	Elyse Acosta	Senior Manager	0924H0031: Sale model updates, info review, shared drive	\$1,141	3.00	\$3,423.00
9/12/2024	Brian Trueman	Director	0924H0032: Analyze Transfer Pricing application to methodology as result of bankruptcy declaration, including impact (tax liability) to the separate state tax filing jurisdictions at BLS, LLC.	\$1,006	1.10	\$1,106.60
9/12/2024	Evan Amundson	Senior Manager	0924H0033: Prepare for calls to discuss transfer pricing associated with bankruptcy proceedings	\$918	1.00	\$918.00
9/12/2024	Evan Hannan	Experienced Associate	0924H0034: Review Asset Purchase Agreement for tax impact	\$743	0.60	\$445.80
9/12/2024	Evan Hannan	Experienced Associate	0924H0035: Organization chart detail review	\$743	0.30	\$222.90
9/13/2024	Sean Kelly	Partner	0924H0036: Discussion on new documentation provided by Big Lots, and potential implications of section 382 with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,330	0.50	\$665.00
9/13/2024	Lesa Shoemaker	Partner	0924H0037: Review attribute items and transfer pricing considerations	\$1,265	0.50	\$632.50
9/13/2024	Elyse Acosta	Senior Manager	0924H0038: Discussion on new documentation provided by Big Lots, and potential implications of section 382 with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,141	0.50	\$570.50
9/13/2024	Elyse Acosta	Senior Manager	0924H0039: PwC retention papers review and correspondence regarding information gathering	\$1,141	2.10	\$2,396.10
9/13/2024	Elyse Acosta	Senior Manager	0924H0040: Sale modeling inputs, fixed assets, share site registration review	\$1,141	3.40	\$3,879.40
9/13/2024	Will Gaziano	Senior Associate	0924H0041: Discussion on new documentation provided by Big Lots, and potential implications of section 382 with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$952	0.50	\$476.00
9/13/2024	Will Gaziano	Senior Associate	0924H0042: Calculation of tax basis of fixed assets by legal entity.	\$952	2.50	\$2,380.00
9/13/2024	Evan Hannan	Experienced Associate	0924H0043: Prepare for call with W. Gaziano (PwC) to go over the Fixed Asset Detail.	\$743	0.70	\$520.10
9/13/2024	Evan Hannan	Experienced Associate	0924H0044: Review and update information for PwC US Tax retention application	\$743	0.40	\$297.20

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9/13/2024	Evan Hannan	Experienced Associate	0924H0045: Fixed asset detail work.	\$743	0.20	\$148.60
9/16/2024	Sean Kelly	Partner	0924H0046: Review transfer pricing documentation	\$1,330	0.30	\$399.00
9/16/2024	Bob Ritter	Partner	0924H0047: Analyze transfer pricing considerations (continued)	\$1,265	0.50	\$632.50
9/16/2024	Craig Keller	Partner	0924H0048: Review draft PwC US Tax retention application	\$1,265	1.50	\$1,897.50
9/16/2024	Lesa Shoemaker	Partner	0924H0049: Analyze transfer pricing adjustments on the sale leaseback and impact on BLS LLC impact on solvency	\$1,265	0.40	\$506.00
9/16/2024	Elyse Acosta	Senior Manager	0924H0050: Project coordination, continue to build out sale model, requested information review	\$1,141	2.90	\$3,308.90
9/16/2024	Evan Hannan	Experienced Associate	0924H0051: Correspondence related to PwC US Tax retention application.	\$743	1.00	\$743.00
9/16/2024	Evan Hannan	Experienced Associate	0924H0052: Work related to cash tax model.	\$743	0.50	\$371.50
9/16/2024	Evan Hannan	Experienced Associate	0924H0053: Fixed asset detail work.	\$743	0.30	\$222.90
9/17/2024	Sean Kelly	Partner	0924H0054: Meeting with S. Hutkai, T. Weber, N. Hefner of Big Lots discussing immediate focus areas and review of information request list, discuss various scenarios on Gain/Loss and solvency considerations, Federal and State basis considerations, and Transfer Pricing considerations with S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,330	1.00	\$1,330.00
9/17/2024	Sean Kelly	Partner	0924H0055: Discussion on the working agenda, as well as discussion related to the creation of the TBBS's with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$1,330	0.40	\$532.00
9/17/2024	Bob Ritter	Partner	0924H0056: Meeting with S. Hutkai, T. Weber, N. Hefner of Big Lots discussing immediate focus areas and review of information request list, discuss various scenarios on Gain/Loss and solvency considerations, Federal and State basis considerations, and Transfer Pricing considerations with S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,265	1.00	\$1,265.00
9/17/2024	Bob Ritter	Partner	0924H0057: Analyze transfer pricing considerations (continued)	\$1,265	1.00	\$1,265.00
9/17/2024	Craig Keller	Partner	0924H0058: Meeting with S. Hutkai, T. Weber, N. Hefner of Big Lots discussing immediate focus areas and review of information request list, discuss various scenarios on Gain/Loss and solvency considerations, Federal and State basis considerations, and Transfer Pricing considerations with S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,265	1.00	\$1,265.00
9/17/2024	Lesa Shoemaker	Partner	0924H0059: Meeting with S. Hutkai, T. Weber, N. Hefner of Big Lots discussing immediate focus areas and review of information request list, discuss various scenarios on Gain/Loss and solvency considerations, Federal and State basis considerations, and Transfer Pricing considerations with S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,265	1.00	\$1,265.00
9/17/2024	Elyse Acosta	Senior Manager	0924H0060: Meeting with S. Hutkai, T. Weber, N. Hefner of Big Lots discussing immediate focus areas and review of information request list, discuss various scenarios on Gain/Loss and solvency considerations, Federal and State basis considerations, and Transfer Pricing considerations with S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,141	1.00	\$1,141.00
9/17/2024	Elyse Acosta	Senior Manager	0924H0061: Discussion on the working agenda, as well as discussion related to the creation of the TBBS's with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$1,141	0.40	\$456.40
9/17/2024	Elyse Acosta	Senior Manager	0924H0062: Discussion on the documentation provided by Big Lots, and the breakdown of the 2021 and 2022 Tax Attributes with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.30	\$342.30
9/17/2024	Elyse Acosta	Senior Manager	0924H0063: Sale model - pull public filings for purposes of modeling assumptions, template updates	\$1,141	3.70	\$4,221.70

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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/17/2024	Elyse Acosta	Senior Manager	0924H0064: Review sale modeling requests, bankruptcy updates, draft and review call agenda	\$1,141	0.50	\$570.50
9/17/2024	Brian Trueman	Director	0924H0065: Meeting with S. Hutmair, T. Weber, N. Hefner of Big Lots discussing immediate focus areas and review of information request list, discuss various scenarios on Gain/Loss and solvency considerations, Federal and State basis considerations, and Transfer Pricing considerations with S. Kelly (PwC), C. Keller (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,006	1.00	\$1,006.00
9/17/2024	Brian Trueman	Director	0924H0066: Reviewing and reconciling federal v. State depreciation balances for State Gain/Loss computation/modeling.	\$1,006	1.10	\$1,106.60
9/17/2024	Will Gaziano	Senior Associate	0924H0067: Discussion on the working agenda, as well as discussion related to the creation of the TBBS's with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$952	0.40	\$380.80
9/17/2024	Will Gaziano	Senior Associate	0924H0068: Discussion on the documentation provided by Big Lots, and the breakdown of the 2021 and 2022 Tax Attributes with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.30	\$285.60
9/17/2024	Will Gaziano	Senior Associate	0924H0069: Mapping of deferred tax balances by legal entity for tax basis balance sheet	\$952	0.70	\$666.40
9/17/2024	Will Gaziano	Senior Associate	0924H0070: Review of balance sheets provided by client	\$952	1.70	\$1,618.40
9/17/2024	Evan Hannan	Experienced Associate	0924H0071: Discussion on the working agenda, as well as discussion related to the creation of the TBBS's with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$743	0.40	\$297.20
9/17/2024	Evan Hannan	Experienced Associate	0924H0072: Discussion on the documentation provided by Big Lots, and the breakdown of the 2021 and 2022 Tax Attributes with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.30	\$222.90
9/17/2024	Evan Hannan	Experienced Associate	0924H0073: Tax Return Attribute Schedule - 2021-2022	\$743	0.70	\$520.10
9/18/2024	Sean Kelly	Partner	0924H0074: Emails with client (0.1), review data requests for deal model (0.2).	\$1,330	0.30	\$399.00
9/18/2024	Lesa Shoemaker	Partner	0924H0075: Review of depreciation assets and attributes (NOLs)	\$1,265	0.80	\$1,012.00
9/18/2024	Elyse Acosta	Senior Manager	0924H0076: Sale model - review new information, status recap, connect with state team re balance sheets	\$1,141	3.20	\$3,651.20
9/18/2024	Brian Trueman	Director	0924H0077: Review IC payable/receivable file, state attribute by entity and state/fed depreciation differences impacting State Gain/Loss calculation.	\$1,006	1.60	\$1,609.60
9/18/2024	Will Gaziano	Senior Associate	0924H0078: Creation of GAAP basis balance sheet for Big Lots Inc. and Big Lots Stores LLC	\$952	2.40	\$2,284.80
9/18/2024	Will Gaziano	Senior Associate	0924H0079: Creation of tax basis balance sheet for Big Lots Inc. and Big Lots Stores LLC	\$952	3.80	\$3,617.60
9/18/2024	Evan Hannan	Experienced Associate	0924H0080: Work related to the Book Basis Balance Sheet of Big Lots Store	\$743	1.20	\$891.60
9/18/2024	Evan Hannan	Experienced Associate	0924H0081: Work related to the Book Basis Balance Sheet of Big Lots, Inc.	\$743	1.00	\$743.00
9/18/2024	Evan Hannan	Experienced Associate	0924H0082: Work related to the Tax Basis Balance Sheet of Big Lots Stores	\$743	0.80	\$594.40
9/18/2024	Evan Hannan	Experienced Associate	0924H0083: Work related to the Tax Basis Balance Sheet of Big Lots, Inc.	\$743	1.20	\$891.60
9/19/2024	Sean Kelly	Partner	0924H0084: Discussion to discuss work related to the balance sheets, and tax adjustments with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$1,330	0.40	\$532.00
9/19/2024	Elyse Acosta	Senior Manager	0924H0085: Discussion to discuss work related to the balance sheets, and tax adjustments with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$1,141	0.40	\$456.40
9/19/2024	Elyse Acosta	Senior Manager	0924H0086: Discuss Federal Gain/Loss calculation implications with B. Trueman (PwC).	\$1,141	0.40	\$456.40
9/19/2024	Brian Trueman	Director	0924H0087: Discuss Federal Gain/Loss calculation implications with E. Acosta (PwC).	\$1,006	0.40	\$402.40
9/19/2024	Will Gaziano	Senior Associate	0924H0088: Discussion to discuss work related to the balance sheets, and tax adjustments with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$952	0.40	\$380.80
9/19/2024	Will Gaziano	Senior Associate	0924H0089: Continuation of work on consolidated tax basis balance sheet and purchase price allocation for asset sale scenario	\$952	0.70	\$666.40
9/19/2024	Will Gaziano	Senior Associate	0924H0090: Finishing edits to tax basis balance sheets of Big lots inc. and Big Lots stores LLC on a legal entity basis.	\$952	3.70	\$3,522.40

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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/19/2024	Will Gaziano	Senior Associate	0924H0091: Creating consolidated tax basis balance sheet and purchase price allocation for asset sale scenario.	\$952	3.50	\$3,332.00
9/19/2024	Evan Hannan	Experienced Associate	0924H0092: Discussion to discuss work related to the balance sheets, and tax adjustments with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), E. Hannan (PwC)	\$743	0.40	\$297.20
9/19/2024	Evan Hannan	Experienced Associate	0924H0093: Continuation of work related to the Consolidated Tax Basis Balance sheet and tax adjustments	\$743	2.50	\$1,857.50
9/20/2024	Elyse Acosta	Senior Manager	0924H0094: Meeting to discuss store closures file as well as appropriate adjustments and continuing work to be completed with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.50	\$570.50
9/20/2024	Elyse Acosta	Senior Manager	0924H0095: Sale model - tax basis balance sheet review	\$1,141	3.60	\$4,107.60
9/20/2024	Brian Trueman	Director	0924H0096: Discuss with M&A team the federal gain computation, updates & state component for state gain purposes.	\$1,006	0.30	\$301.80
9/20/2024	Will Gaziano	Senior Associate	0924H0097: Meeting to discuss store closures file as well as appropriate adjustments and continuing work to be completed with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.50	\$476.00
9/20/2024	Will Gaziano	Senior Associate	0924H0098: Updates to tax basis balance sheet and purchase price allocation for store closures and asset impairment.	\$952	3.70	\$3,522.40
9/20/2024	Evan Hannan	Experienced Associate	0924H0099: Meeting to discuss store closures file as well as appropriate adjustments and continuing work to be completed with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.50	\$371.50
9/20/2024	Evan Hannan	Experienced Associate	0924H0100: Work related to store closure adjustments to PP&E with additional adjustments to the consolidated tax basis balance sheet.	\$743	1.50	\$1,114.50
9/23/2024	Sean Kelly	Partner	0924H0101: Meeting to walk through the purchase price allocation and tax basis balance sheets and discuss key assumptions with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,330	0.50	\$665.00
9/23/2024	Elyse Acosta	Senior Manager	0924H0102: Meeting to walk through the purchase price allocation and tax basis balance sheets and discuss key assumptions with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,141	0.50	\$570.50
9/23/2024	Elyse Acosta	Senior Manager	0924H0103: Modeling - tax basis balance sheet updates for balance sheet coding and deferreds	\$1,141	3.90	\$4,449.90
9/23/2024	Elyse Acosta	Senior Manager	0924H0104: Modeling - asset sale PPA modeling scenario updates and discussions	\$1,141	2.60	\$2,966.60
9/23/2024	Brian Trueman	Director	0924H0105: Review and update state basis balances for purposes of State Gain computation (1.0); review 163(j) attribute summary by state and legal entity (0.8)	\$1,006	1.80	\$1,810.80
9/23/2024	Will Gaziano	Senior Associate	0924H0106: Meeting to walk through the purchase price allocation and tax basis balance sheets and discuss key assumptions with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$952	0.50	\$476.00
9/23/2024	Will Gaziano	Senior Associate	0924H0107: Continuation of updates to tax basis balance sheet, including adjustments for asset impairments, and documenting assumptions used in our analysis	\$952	2.30	\$2,189.60
9/23/2024	Will Gaziano	Senior Associate	0924H0108: Documentation of key assumptions, and updates to purchase price allocation to reflect alternative methods of allocating purchase price	\$952	2.20	\$2,094.40
9/23/2024	Evan Hannan	Experienced Associate	0924H0109: Correspondence related to open items, key assumptions, and progress with the model.	\$743	0.80	\$594.40
9/23/2024	Evan Hannan	Experienced Associate	0924H0110: Updates to the Big Lots Illustrative U.S. Cash Tax Model	\$743	0.80	\$594.40
9/24/2024	Sean Kelly	Partner	0924H0111: Review and update model	\$1,330	1.50	\$1,995.00
9/24/2024	Bob Ritter	Partner	0924H0112: Analyze transfer pricing considerations (continued)	\$1,265	1.00	\$1,265.00
9/24/2024	Lesa Shoemaker	Partner	0924H0113: Review of state tax adjustments on assets, depreciation and review of attributes by entity, quick call with the client	\$1,265	1.00	\$1,265.00
9/24/2024	Elyse Acosta	Senior Manager	0924H0114: Review bankruptcy court documents for debt tranches, WSL	\$1,141	1.90	\$2,167.90
9/24/2024	Elyse Acosta	Senior Manager	0924H0115: Discussion with client regard initial observations	\$1,141	1.10	\$1,255.10
9/24/2024	Elyse Acosta	Senior Manager	0924H0116: Updates and discussions re summary and assumptions	\$1,141	2.70	\$3,080.70

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Professional Services by Project, Professional, and Date

Exhibit E

Date	Name	Position	Description	Rate	Hours	Total Compensation
9/24/2024	Brian Trueman	Director	0924H0117: Update state basis calculations per updated Store Closing list, discuss GAAP vs. Tax Basis for PPA purposes.	\$1,006	0.50	\$503.00
9/24/2024	Will Gaziano	Senior Associate	0924H0118: Reconciling store closure file uploaded to court documents to estimated store closures in our analysis.	\$952	0.80	\$761.60
9/24/2024	Will Gaziano	Senior Associate	0924H0119: Calculating section 1231, 1245 and 1250 gain in alternative 1 and alternative 2.	\$952	1.10	\$1,047.20
9/24/2024	Will Gaziano	Senior Associate	0924H0120: Creation of executive summary.	\$952	0.90	\$856.80
9/24/2024	Evan Hannan	Experienced Associate	0924H0121: Continued work related to adjustments for the Consolidated tax basis balance sheet and reconciliation to the newly provided balance sheets from client	\$743	1.50	\$1,114.50
9/24/2024	Evan Hannan	Experienced Associate	0924H0122: Additional store closures reconciliation - adjustments	\$743	0.60	\$445.80
9/25/2024	Sean Kelly	Partner	0924H0123: Big Lots model call with S. Hutkai (Big Lots) and team	\$1,330	0.60	\$798.00
9/25/2024	Lesa Shoemaker	Partner	0924H0124: Big Lots review of additional items and review state adjustments and gain/loss	\$1,265	0.60	\$759.00
9/25/2024	Elyse Acosta	Senior Manager	0924H0125: Discussion related to the Tax Basis Balance sheet's reconciliation and the appropriate adjustments with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.50	\$570.50
9/25/2024	Elyse Acosta	Senior Manager	0924H0126: Sale modeling - consolidated balance sheet reconciliation	\$1,141	2.10	\$2,396.10
9/25/2024	Elyse Acosta	Senior Manager	0924H0127: Bankruptcy update and modeling discussion with client	\$1,141	0.60	\$684.60
9/25/2024	Elyse Acosta	Senior Manager	0924H0128: Updates to sale model for impairments and assumptions	\$1,141	3.70	\$4,221.70
9/25/2024	Brian Trueman	Director	0924H0129: Walk Lesa Shoemaker (PwC) through the PPA model, state basis computations and CODI income implications to attributes	\$1,006	0.60	\$603.60
9/25/2024	Will Gaziano	Senior Associate	0924H0130: Discussion related to the Tax Basis Balance sheet's reconciliation and the appropriate adjustments with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.50	\$476.00
9/25/2024	Will Gaziano	Senior Associate	0924H0131: Checking latest Big Lots 10-Q and comparing differences in consolidated balance sheet prepared by PwC, and summarizing in an email	\$952	1.00	\$952.00
9/25/2024	Will Gaziano	Senior Associate	0924H0132: Adjusting book consolidation adjustments in the tax basis balance sheet for consolidated balance sheet provided by client	\$952	1.50	\$1,428.00
9/25/2024	Will Gaziano	Senior Associate	0924H0133: Reconciling consolidated balance sheet provided by client to consolidated balance sheet created by PwC	\$952	1.10	\$1,047.20
9/25/2024	Will Gaziano	Senior Associate	0924H0134: Comparing store closure master list to closure files sent by client	\$952	0.70	\$666.40
9/25/2024	Evan Hannan	Experienced Associate	0924H0135: Discussion related to the Tax Basis Balance sheet's reconciliation and the appropriate adjustments with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.50	\$371.50
9/30/2024	Sean Kelly	Partner	0924H0136: Meeting to discuss open items and assumptions in model with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,330	0.50	\$665.00
9/30/2024	Elyse Acosta	Senior Manager	0924H0137: Discussion related to the assumption for store closures with respect to impairment adjustments by E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.30	\$342.30
9/30/2024	Elyse Acosta	Senior Manager	0924H0138: Discussion related to the Key Assumptions and Footnotes with the necessary adjustments made with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.50	\$570.50
9/30/2024	Elyse Acosta	Senior Manager	0924H0139: Meeting to discuss open items and assumptions in model with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,141	0.50	\$570.50
9/30/2024	Will Gaziano	Senior Associate	0924H0140: Discussion related to the assumption for store closures with respect to impairment adjustments by E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.30	\$285.60
9/30/2024	Will Gaziano	Senior Associate	0924H0141: Discussion related to the Key Assumptions and Footnotes with the necessary adjustments made with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.50	\$476.00
9/30/2024	Will Gaziano	Senior Associate	0924H0142: Meeting to discuss open items and assumptions in model with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$952	0.50	\$476.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/30/2024	Evan Hannan	Experienced Associate	0924H0143: Discussion related to the assumption for store closures with respect to impairment adjustments by E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.30	\$222.90
9/30/2024	Evan Hannan	Experienced Associate	0924H0144: Discussion related to the Key Assumptions and Footnotes with the necessary adjustments made with E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.50	\$371.50
9/30/2024	Evan Hannan	Experienced Associate	0924H0145: Draft client email with respect to store closures	\$743	0.30	\$222.90
10/1/2024	Sean Kelly	Partner	1024H0146: Call with S. Hutkai, T. Weber, N. Hefner (Big Lots) on asset purchase modeling and next steps with S. Kelly (PwC), C. Keller (PwC), W. Graziano (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,330	0.50	\$665.00
10/1/2024	Bob Ritter	Partner	1024H0147: Call with S. Hutkai, T. Weber, N. Hefner (Big Lots) on asset purchase modeling and next steps with S. Kelly (PwC), C. Keller (PwC), W. Graziano (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,265	0.50	\$632.50
10/1/2024	Craig Keller	Partner	1024H0148: Call with S. Hutkai, T. Weber, N. Hefner (Big Lots) on asset purchase modeling and next steps with S. Kelly (PwC), C. Keller (PwC), W. Graziano (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,265	0.50	\$632.50
10/1/2024	Elyse Acosta	Senior Manager	1024H0149: Call with S. Hutkai, T. Weber, N. Hefner (Big Lots) on asset purchase modeling and next steps with S. Kelly (PwC), C. Keller (PwC), W. Graziano (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,141	0.50	\$570.50
10/1/2024	Elyse Acosta	Senior Manager	1024H0150: Model - Store Closures & PPE, DIP Financing	\$1,141	1.90	\$2,167.90
10/1/2024	Brian Trueman	Director	1024H0151: Call with S. Hutkai, T. Weber, N. Hefner (Big Lots) on asset purchase modeling and next steps with S. Kelly (PwC), C. Keller (PwC), W. Graziano (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$1,006	0.50	\$503.00
10/1/2024	Will Gaziano	Senior Associate	1024H0152: Call with S. Hutkai, T. Weber, N. Hefner (Big Lots) on asset purchase modeling and next steps with S. Kelly (PwC), C. Keller (PwC), W. Graziano (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC)	\$952	0.50	\$476.00
10/1/2024	Will Gaziano	Senior Associate	1024H0153: Updates to tax basis balance sheet to breakout current assets by each individual asset	\$952	1.60	\$1,523.20
10/2/2024	Art Sewall	Partner	1024H0154: Call on debt intended to be assumed and implications of a stock sale alternative with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), A. Sewall (PwC)	\$1,330	0.50	\$665.00
10/2/2024	Sean Kelly	Partner	1024H0155: Call on debt intended to be assumed and implications of a stock sale alternative with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), A. Sewall (PwC)	\$1,330	0.50	\$665.00
10/2/2024	Lesa Shoemaker	Partner	1024H0156: Analyze current year compliance and catch up on stats	\$1,265	0.30	\$379.50
10/2/2024	Elyse Acosta	Senior Manager	1024H0157: Call on debt intended to be assumed and implications of a stock sale alternative with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), A. Sewall (PwC)	\$1,141	0.50	\$570.50
10/2/2024	Elyse Acosta	Senior Manager	1024H0158: Prepare for discussions regarding insolvency, ELAs, sale modeling - attributes, solvency position, 382 workpaper, store closures (continued)	\$1,141	2.00	\$2,282.00
10/2/2024	Elyse Acosta	Senior Manager	1024H0159: Prepare for discussions regarding insolvency, ELAs, sale modeling - attributes, solvency position, 382 workpaper, store closures	\$1,141	4.00	\$4,564.00
10/2/2024	Will Gaziano	Senior Associate	1024H0160: Call on debt intended to be assumed and implications of a stock sale alternative with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC), A. Sewall (PwC)	\$952	0.50	\$476.00
10/2/2024	Will Gaziano	Senior Associate	1024H0161: Updates to tax basis balance sheet to adjust consolidated book balances to be equal to pro forma model provided by client	\$952	1.60	\$1,523.20
10/2/2024	Evan Hannan	Experienced Associate	1024H0162: 11.30 Adjustments to the Tax Basis Balance Sheets (Consolidated, BLS, BLI)	\$743	0.40	\$297.20
10/2/2024	Evan Hannan	Experienced Associate	1024H0163: Footnote Adjustments and NOL attribute Footnote Adjustments.	\$743	0.20	\$148.60
10/2/2024	Evan Hannan	Experienced Associate	1024H0164: Prepare for call for adjustments per the 11.30 proforma	\$743	0.30	\$222.90

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Exhibit E

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Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
10/4/2024	Sean Kelly	Partner	1024H0165: Review gain/loss file- prepare review comments	\$1,330	0.60	\$798.00
10/4/2024	Elyse Acosta	Senior Manager	1024H0166: Analyze wave 7 store closures	\$1,141	0.50	\$570.50
10/4/2024	Steven Shao	Manager	1024H0167: Analyze China tax issues	\$829	1.00	\$829.00
10/7/2024	Sean Kelly	Partner	1024H0168: Call to discuss review notes of the tax basis balance sheet with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,330	0.40	\$532.00
10/7/2024	Sean Kelly	Partner	1024H0169: Review file, comments to team	\$1,330	0.50	\$665.00
10/7/2024	Elyse Acosta	Senior Manager	1024H0170: Call to discuss review notes of the tax basis balance sheet with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$1,141	0.40	\$456.40
10/7/2024	Elyse Acosta	Senior Manager	1024H0171: Correspondence with PwC team on status and next steps	\$1,141	1.20	\$1,369.20
10/7/2024	Will Gaziano	Senior Associate	1024H0172: Call to discuss review notes of the tax basis balance sheet with E. Acosta (PwC), W. Gaziano (PwC), S. Kelly (PwC)	\$952	0.40	\$380.80
10/7/2024	Will Gaziano	Senior Associate	1024H0173: Updating tax basis balance sheet and purchase price allocation	\$952	4.00	\$3,808.00
10/8/2024	Sean Kelly	Partner	1024H0174: Meeting with S. Hutkai, Sean, and Lesa (Big Lots) on status of proceedings, discussion of basis allocation observations and modeling considerations with C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,330	0.70	\$931.00
10/8/2024	Craig Keller	Partner	1024H0175: Meeting with S. Hutkai, Sean, and Lesa (Big Lots) on status of proceedings, discussion of basis allocation observations and modeling considerations with C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,265	0.70	\$885.50
10/8/2024	Lesa Shoemaker	Partner	1024H0176: Meeting with S. Hutkai, Sean, and Lesa (Big Lots) on status of proceedings, discussion of basis allocation observations and modeling considerations with C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC)	\$1,265	0.70	\$885.50
10/8/2024	Evan Hannan	Experienced Associate	1024H0177: Big Lots work relevant to Tax Basis Balance Sheets and review	\$743	1.00	\$743.00
10/9/2024	Elyse Acosta	Senior Manager	1024H0178: Review new information regarding sale modeling	\$1,141	0.70	\$798.70
10/9/2024	Evan Hannan	Experienced Associate	1024H0179: Tax return review	\$743	0.60	\$445.80
10/10/2024	Elyse Acosta	Senior Manager	1024H0180: Continue to review deferreds mapping, PP&E, refine assumptions and formatting	\$1,141	1.30	\$1,483.30
10/10/2024	Elyse Acosta	Senior Manager	1024H0181: Review deferreds mapping, PP&E, refine assumptions and formatting	\$1,141	4.00	\$4,564.00
10/10/2024	Brian Trueman	Director	1024H0182: Connect with C. Keller (PwC) on status of Bankruptcy Court retention approvals	\$1,006	0.20	\$201.20
10/10/2024	Will Gaziano	Senior Associate	1024H0183: Updating formatting of purchase price allocation and documenting assumptions in model	\$952	2.40	\$2,284.80
10/10/2024	Evan Hannan	Experienced Associate	1024H0184: Review and organization of 1984-2022 Tax Returns.	\$743	1.50	\$1,114.50
10/11/2024	Sean Kelly	Partner	1024H0185: Review questions from S. Hutkai (Big Lots)	\$1,330	0.30	\$399.00
10/11/2024	Sean Kelly	Partner	1024H0186: Review deal model updates	\$1,330	0.90	\$1,197.00
10/11/2024	Will Gaziano	Senior Associate	1024H0187: Updates to formatting and footnotes in purchase price allocation analysis.	\$952	2.10	\$1,999.20
10/11/2024	Will Gaziano	Senior Associate	1024H0188: Updating formatting to deferred tax reconciliation	\$952	1.30	\$1,237.60
10/14/2024	Sean Kelly	Partner	1024H0189: Review of updated model, call with team on open points and deliverables.	\$1,330	0.70	\$931.00
10/14/2024	Elyse Acosta	Senior Manager	1024H0190: Sale model - updates & review for partner review comments (continued)	\$1,141	0.60	\$684.60
10/14/2024	Elyse Acosta	Senior Manager	1024H0191: Sale model - updates and review for partner review comments	\$1,141	3.40	\$3,879.40
10/14/2024	Elyse Acosta	Senior Manager	1024H0192: Review of modeling and prepare for internal discussions	\$1,141	0.80	\$912.80
10/14/2024	Will Gaziano	Senior Associate	1024H0193: Updates to purchase price allocation, fixed asset detail, and tax basis balance sheet analysis.	\$952	2.70	\$2,570.40
10/15/2024	Sean Kelly	Partner	1024H0194: Review new structure, internal emails/calls on structuring alternatives.	\$1,330	0.90	\$1,197.00
10/15/2024	Lesa Shoemaker	Partner	1024H0195: Review David Polk bankruptcy update	\$1,265	0.30	\$379.50
10/15/2024	Elyse Acosta	Senior Manager	1024H0196: CODI modeling research (1.4), check court docket for liability info (0.4)	\$1,141	1.80	\$2,053.80
10/15/2024	Elyse Acosta	Senior Manager	1024H0197: Bankruptcy update call with client	\$1,141	0.60	\$684.60

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Exhibit E

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Rate	Hours	Total Compensation
10/15/2024	Brian Trueman	Director	1024H0198: Discussion with Big Lots (Steve Hutkai) to discuss status of the auction and open items including basis study, CODI and LIFO and the potential impact to the deal	\$1,006	0.50	\$503.00
10/16/2024	Sean Kelly	Partner	1024H0199: Call with Big Lots and Davis Polk on structuring approach	\$1,330	0.90	\$1,197.00
10/16/2024	Lesa Shoemaker	Partner	1024H0200: Review of acquisition deck	\$1,265	0.40	\$506.00
10/16/2024	Elyse Acosta	Senior Manager	1024H0201: Bankruptcy call with Big Lots management & Davis Polk	\$1,141	0.90	\$1,026.90
10/16/2024	Elyse Acosta	Senior Manager	1024H0202: Perform 382 analysis review	\$1,141	1.30	\$1,483.30
10/16/2024	Elyse Acosta	Senior Manager	1024H0203: CODI analysis work	\$1,141	1.30	\$1,483.30
10/16/2024	Will Gaziano	Senior Associate	1024H0204: Updating tax basis balance sheets for BLI and BLS for 1017 analysis	\$952	1.00	\$952.00
10/18/2024	Will Gaziano	Senior Associate	1024H0205: Creating section 1017 analysis.	\$952	1.10	\$1,047.20
10/21/2024	Will Gaziano	Senior Associate	1024H0206: Updates to section 1017 attribute reduction model.	\$952	2.40	\$2,284.80
10/21/2024	Evan Hannan	Experienced Associate	1024H0207: Big Lots fees and rollforwards for billing purposes	\$743	1.50	\$1,114.50
10/22/2024	Sean Kelly	Partner	1024H0208: Weekly update call with Big Lots, with C. Keller, S. Kelly, B. Trueman, L. Shoemaker, E. Acosta, W. Gaziano (all PwC)	\$1,330	0.50	\$665.00
10/22/2024	Craig Keller	Partner	1024H0209: Weekly update call with Big Lots, with C. Keller, S. Kelly, B. Trueman, L. Shoemaker, E. Acosta, W. Gaziano (all PwC)	\$1,265	0.50	\$632.50
10/22/2024	Lesa Shoemaker	Partner	1024H0210: Weekly update call with Big Lots, with C. Keller, S. Kelly, B. Trueman, L. Shoemaker, E. Acosta, W. Gaziano (all PwC)	\$1,265	0.50	\$632.50
10/22/2024	Elyse Acosta	Senior Manager	1024H0211: Weekly update call with Big Lots, with C. Keller, S. Kelly, B. Trueman, L. Shoemaker, E. Acosta, W. Gaziano (all PwC)	\$1,141	0.50	\$570.50
10/22/2024	Elyse Acosta	Senior Manager	1024H0212: Prepare for weekly update call with Big Lots	\$1,141	0.40	\$456.40
10/22/2024	Brian Trueman	Director	1024H0213: Weekly update call with Big Lots, with C. Keller, S. Kelly, B. Trueman, L. Shoemaker, E. Acosta, W. Gaziano (all PwC)	\$1,006	0.50	\$503.00
10/22/2024	Will Gaziano	Senior Associate	1024H0214: Weekly update call with Big Lots, with C. Keller, S. Kelly, B. Trueman, L. Shoemaker, E. Acosta, W. Gaziano (all PwC)	\$952	0.50	\$476.00
10/22/2024	Will Gaziano	Senior Associate	1024H0215: Continued work on Section 1017 modeling and documenting assumptions	\$952	1.70	\$1,618.40
10/22/2024	Evan Hannan	Experienced Associate	1024H0216: Big Lots work relevant to Tax Basis Balance Sheets and review	\$743	1.00	\$743.00
10/23/2024	Elyse Acosta	Senior Manager	1024H0217: Discussion with W. Gaziano (PwC) on status of tax analysis	\$1,141	0.70	\$798.70
10/23/2024	Will Gaziano	Senior Associate	1024H0218: Discussion with E. Acosta (PwC) on status of tax analysis	\$952	0.70	\$666.40
10/24/2024	Elyse Acosta	Senior Manager	1024H0219: Review and update purchase price analysis	\$1,141	1.00	\$1,141.00
10/24/2024	Elyse Acosta	Senior Manager	1024H0220: Review and update billing analysis	\$1,141	1.00	\$1,141.00
10/24/2024	Evan Hannan	Experienced Associate	1024H0221: Restructuring related work and team correspondence.	\$743	0.50	\$371.50
10/25/2024	Elyse Acosta	Senior Manager	1024H0222: Call related to Big Lots billing with bankruptcy team and E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$1,141	0.80	\$912.80
10/25/2024	Will Gaziano	Senior Associate	1024H0223: Call related to Big Lots billing with bankruptcy team and E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$952	0.80	\$761.60
10/25/2024	Evan Hannan	Experienced Associate	1024H0224: Call related to Big Lots billing with bankruptcy team and E. Acosta (PwC), W. Gaziano (PwC), E. Hannan (PwC)	\$743	0.80	\$594.40
10/29/2024	Sean Kelly	Partner	1024H0225: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$1,330	0.30	\$399.00
10/29/2024	Bob Ritter	Partner	1024H0226: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$1,265	0.30	\$379.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
10/29/2024	Craig Keller	Partner	1024H0227: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$1,265	0.30	\$379.50
10/29/2024	Lesa Shoemaker	Partner	1024H0228: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$1,265	0.30	\$379.50
10/29/2024	Elyse Acosta	Senior Manager	1024H0229: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$1,141	0.30	\$342.30
10/29/2024	Brian Trueman	Director	1024H0230: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$1,006	0.30	\$301.80
10/29/2024	Will Gaziano	Senior Associate	1024H0231: Weekly regroup call with Big Lots to discuss updates on tax analysis and bankruptcy process with S. Hutkai, T. Weber, N. Hefner (Big Lots) and C. Keller (PwC), S. Kelly (PwC), L. Shoemaker (PwC), B. Ritter (PwC), E. Acosta (PwC), B. Trueman (PwC), W. Gaziano (PwC)	\$952	0.30	\$285.60
10/30/2024	Sean Kelly	Partner	1024H0232: Nexus deal related review	\$1,330	0.40	\$532.00
10/31/2024	Elyse Acosta	Senior Manager	1024H0233: Bankruptcy bidder update	\$1,141	0.30	\$342.30
<i>Subtotal - Tax Advisory Services</i>					<i>241.90</i>	<i>\$256,032.70</i>
Subtotal - Hours and Compensation - Hourly Services					241.90	\$256,032.70

Bankruptcy Compliance Services**Retention Applications**

9/10/2024	Thalia Cody	Director	0924H1000: Correspondence with S. Kelly and C. Keller (PwC) regarding PwC US Tax retention papers and engagements expected to go forward in the bankruptcy	\$550	0.40	\$220.00
9/11/2024	Thalia Cody	Director	0924H1001: Review engagement letters to be included in PwC US Tax retention application	\$550	0.50	\$275.00
9/11/2024	Thalia Cody	Director	0924H1002: Correspondence with PwC internal contract team (M. Haskin) on amendment to engagement letter	\$550	0.20	\$110.00
9/13/2024	Thalia Cody	Director	0924H1003: Draft retention papers for Big Lots including retention application/proposed order/declaration	\$550	3.80	\$2,090.00
9/13/2024	Thalia Cody	Director	0924H1004: Review 90 day payments data	\$550	0.30	\$165.00
9/15/2024	Thalia Cody	Director	0924H1005: Correspondance with C. Keller and A. Oberhausen (PwC) on 90 day payments	\$550	0.20	\$110.00
9/15/2024	Thalia Cody	Director	0924H1006: Finalize PwC US Tax retention papers for internal review by C. Keller (PwC)	\$550	2.20	\$1,210.00
9/15/2024	Chris Lewis	Manager	0924H1007: Review and revise PwC US Tax retention papers (application, declaration, proposed order)	\$400	1.60	\$640.00
9/16/2024	Thalia Cody	Director	0924H1008: Review retention papers with C. Keller (PwC), declarant for filing	\$550	0.50	\$275.00
9/17/2024	Thalia Cody	Director	0924H1009: Correspondance with Davis Polk/Morris Nichols on PwC retention papers	\$550	0.20	\$110.00
9/17/2024	Thalia Cody	Director	0924H1010: Revise the retention papers to reflect C. Keller's comments to the same	\$550	0.50	\$275.00
9/18/2024	Thalia Cody	Director	0924H1011: Review comments from Morris Nichols (S. Rogers) to PwC retention papers	\$550	0.50	\$275.00
9/18/2024	Thalia Cody	Director	0924H1012: Revise PwC retention papers to reflect Morris Nichols comments	\$550	0.60	\$330.00
9/26/2024	Thalia Cody	Director	0924H1013: Draft first supplemental declaration in support of PwC US Tax retention	\$550	0.50	\$275.00
9/27/2024	Chris Lewis	Manager	0924H1014: Review and revise draft first supplemental declaration in support of PwC US Tax retention	\$400	0.20	\$80.00
9/27/2024	Chris Lewis	Manager	0924H1015: Prepare supplemental schedules in support of PwC US Tax retention	\$400	1.20	\$480.00
9/30/2024	Thalia Cody	Director	0924H1016: Review comments from US Trustee regarding PwC US Tax retention application	\$550	0.50	\$275.00

In re Big Lots, Inc., et al., Case No. 24-11967

PwC US Tax LLP

Professional Services by Project, Professional, and Date

Exhibit E

Date	Name	Position	Description	Rate	Hours	Total Compensation
10/1/2024	Chris Lewis	Manager	1024H1017: Prepare Pillowtex analysis in connection with PwC US Tax retention application, including gathering of information and analysis of 90 day and historical payments	\$400	3.80	\$1,520.00
10/2/2024	Chris Lewis	Manager	Update Pillowtex analysis in connection with PwC US Tax retention application	\$400	0.80	\$320.00
10/2/2024	Thalia Cody	Director	1024H1018: Draft responses to US Trustee comments including revise proposed order	\$550	1.20	\$660.00
10/3/2024	Chris Lewis	Manager	1024H1019: Review revised proposed form of order granting PwC US Tax retention application	\$400	0.30	\$120.00
10/3/2024	Thalia Cody	Director	1024H1020: Review US Trustee's additional comments to PwC response	\$550	0.30	\$165.00
10/7/2024	Thalia Cody	Director	1024H1021: Draft response to US Trustee comments and supplemental disclosures	\$550	0.50	\$275.00
10/7/2024	Thalia Cody	Director	1024H1022: Review correspondence from the US Trustee with additional comments to retention papers	\$550	0.20	\$110.00
10/8/2024	Chris Lewis	Manager	1024H1023: Prepare additional information in support of Pillowtex analysis in connection with PwC US Tax retention application	\$400	1.00	\$400.00
10/8/2024	Thalia Cody	Director	1024H1024: Draft second supplemental declaration to include language per US Trustee's informal comments	\$550	0.30	\$165.00
10/9/2024	Chris Lewis	Manager	1024H1025: Reviewing emails regarding resolution of US Trustee comments to PwC US Tax retention	\$400	0.20	\$80.00
10/9/2024	Chris Lewis	Manager	1024H1026: Review and revise draft second supplemental declaration in support of PwC US Tax retention	\$400	0.50	\$200.00
10/10/2024	Chris Lewis	Manager	1024H1027: Review entered order approving PwC US Tax retention application	\$400	0.20	\$80.00
10/18/2024	Chris Lewis	Manager	1024H1028: Review amended order approving PwC US Tax retention application	\$400	0.20	\$80.00
10/22/2024	Thalia Cody	Director	1024H1029: Draft third supplemental declaration in support of PwC US Tax retention	\$550	0.50	\$275.00
10/22/2024	Chris Lewis	Manager	1024H1030: Review and revise draft third supplemental declaration in support of PwC US Tax retention	\$400	0.20	\$80.00
<i>Subtotal - Retention Applications</i>					24.10	\$11,725.00
Subtotal - Hours and Compensation - Bankruptcy Compliance Services					24.10	\$11,725.00
Total - Hours and Compensation Sought - Hourly Services					266.00	\$267,757.70